

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA	:	CRIMINAL NO. ____
	:	
v.	:	DATE FILED: _____
	:	
REGINA POPE,	:	VIOLATIONS:
a/k/a “Regina Rivers”	:	26 U.S.C. § 7206(2) (aiding or assisting in
	:	tax preparation of false federal income
	:	tax returns - 18 counts)
	:	26 U.S.C. § 7206(1) (filing false federal
	:	income tax return - 4 counts)

INDICTMENT

COUNTS ONE THROUGH EIGHTEEN

THE GRAND JURY CHARGES THAT:

At all times material to this indictment:

1. Defendant REGINA POPE was self-employed as a tax preparer, who assisted customers in preparing tax returns for a fee.
2. In 2002, defendant REGINA POPE established Regina Pope Tax Service at 4851 N. 18th Street in Philadelphia, Pennsylvania.
3. Defendant REGINA POPE’s spouse is a City of Philadelphia employee, who acted as a referral agent for defendant POPE. The majority of defendant POPE’s clients were City of Philadelphia employees, including corrections officers, firefighters, and police officers.
4. In most instances, defendant REGINA POPE had her clients complete an income tax questionnaire containing basic information such as the client’s name, address, social

security number, and dependent information. Defendant POPE obtained the clients' tax documents, including W-2 forms and mortgage interest statements, from the clients and prepared the tax returns while the clients were not present. Defendant POPE did not ask the clients many questions and did not review the returns with them.

5. On the returns that she prepared for her clients, defendant REGINA POPE followed a practice of falsely overstating deductions, such as charitable contributions and unreimbursed employee business expenses, and included deductions for which there was no basis in fact. In addition, defendant POPE falsely inflated Schedule C and Schedule E expenses on the returns of some of her clients. In making these false statements in the returns she prepared defendant POPE intended to reduce the amount of tax owed by the clients and increase any refunds due to the clients.

6. Defendant REGINA POPE included these materially false and fraudulent deductions on her clients' returns without the authorization of those clients. As a result of these fraudulent deductions, defendant POPE's clients received approximately \$119,149.00 in fraudulently inflated income tax refunds.

7. On or about the dates listed below, in the Eastern District of Pennsylvania, defendant

**REGINA POPE,
a/k/a "Regina Rivers"**

willfully aided, assisted, procured, counseled, and advised the preparation and presentation, under or in connection with, matters arising under the internal revenue laws of the United States, of tax returns and other documents which were false or fraudulent as to a material matter.

Count	Taxpayer	Tax Year	Date Return Filed	Falsity
1	A.H.B.	2004	4/15/05	Schedule C expenses
2	A.H.B.	2005	4/17/06	Schedule C expenses
3	A.H.B.	2006	4/15/07	Deductions for employee business expenses and Schedule C expenses
4	D. & T.M.	2004	4/15/05	Charitable contributions, deductions for employee business expenses and Schedule E expenses
5	D. & T.M.	2005	4/17/06	Charitable contributions, deductions for employee business expenses and Schedule E expenses
6	D. & T.M.	2006	4/15/07	Charitable contributions, deductions for employee business expenses
7	J. & A.B.	2004	4/15/05	Charitable contributions, deductions for employee business expenses
8	J. & A.B.	2005	4/17/06	Charitable contributions, deductions for employee business expenses
9	K.A.	2004	4/15/05	Charitable contributions, deductions for employee business expenses
10	K.A.	2005	4/17/06	Charitable contributions, deductions for employee business expenses
11	M.W.A.	2004	4/15/05	Charitable contributions, deductions for employee business expenses

Count	Taxpayer	Tax Year	Date Return Filed	Falsity
12	M.W.A.	2005	4/17/06	Charitable contributions, deductions for employee business expenses
13	R. & M.F.	2004	4/15/05	Charitable contributions, deductions for employee business expenses
14	R. & M.F.	2005	4/17/06	Charitable contributions, deductions for employee business expenses
15	R.S.	2004	4/15/05	Charitable contributions, deductions for employee business expenses
16	R.S.	2005	4/17/06	Charitable contributions, deductions for employee business expenses
17	V.F.	2004	4/15/05	Charitable contributions, deductions for employee business expenses
18	V.F.	2005	4/17/06	Charitable contributions, deductions for employee business expenses

All in violation of Title 26, United States Code, Section 7206(2).

COUNT NINETEEN

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1 and 2 of Count One are realleged as if set forth here.
2. Defendant REGINA POPE used her business address in Philadelphia, in the Eastern District of Pennsylvania, on her income tax return.
3. On or about July 26, 2004, in Philadelphia, in the Eastern District of Pennsylvania, and elsewhere, defendant

**REGINA POPE,
a/k/a “Regina Rivers,”**

willfully made and subscribed a United States income tax return, Form 1040, specifically Schedule C, for the calendar year 2003, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, at Philadelphia, Pennsylvania, which defendant POPE did not believe to be true and correct as to every material matter, in that the return reported gross income of \$1,532, when, as defendant POPE knew, she had a true and correct taxable income substantially greater than the amount she reported, resulting from her tax preparation business.

In violation of Title 26, United States Code, Section 7206(1).

COUNT TWENTY

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1 and 2 of Count One are realleged as if set forth here.
2. Defendant REGINA POPE used her business address in Philadelphia, in the Eastern District of Pennsylvania, on her income tax return.
3. On or about April 15, 2005, in Philadelphia, in the Eastern District of Pennsylvania, and elsewhere, defendant

**REGINA POPE,
a/k/a “Regina Rivers,”**

willfully made and subscribed a United States income tax return, Form 1040, specifically Schedule C, for the calendar year 2004, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, at Philadelphia, Pennsylvania, which defendant POPE did not believe to be true and correct as to every material matter, in that the return reported gross income of \$3,068, when, as defendant POPE knew, she had a true and correct taxable income substantially greater than the amount she reported, resulting from her tax preparation business.

In violation of Title 26, United States Code, Section 7206(1).

COUNT TWENTY-ONE

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1 and 2 of Count One are realleged as if set forth here.
2. Defendant REGINA POPE used her business address in Philadelphia, in the Eastern District of Pennsylvania, on her income tax return.
3. On or about April 15, 2006, in Philadelphia, in the Eastern District of Pennsylvania, and elsewhere, defendant

**REGINA POPE,
a/k/a “Regina Rivers,”**

willfully made and subscribed a United States income tax return, Form 1040, specifically Schedule C, for the calendar year 2005, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, at Philadelphia, Pennsylvania, which defendant POPE did not believe to be true and correct as to every material matter, in that the return reported gross income of \$3,695, when, as defendant POPE knew, she had a true and correct taxable income substantially greater than the amount she reported, resulting from her tax preparation business.

In violation of Title 26, United States Code, Section 7206(1).

COUNT TWENTY-TWO

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1 and 2 of Count One are realleged as if set forth here.
2. Defendant REGINA POPE used her business address in Philadelphia, in the Eastern District of Pennsylvania, on her income tax return.
3. On or about October 22, 2007, in Philadelphia, in the Eastern District of Pennsylvania, and elsewhere, defendant

**REGINA POPE,
a/k/a “Regina Rivers,”**

willfully made and subscribed a United States income tax return, Form Schedule C, for the calendar year 2006, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, at Philadelphia, Pennsylvania, which defendant POPE did not believe to be true and correct as to every material matter, in that the return reported gross income of \$53,103, when, as defendant POPE knew, she had a true and correct taxable income substantially greater than the amount she reported, resulting from her tax preparation business.

In violation of Title 26, United States Code, Section 7206(1).

A TRUE BILL:

GRAND JURY FOREPERSON

MICHAEL L. LEVY
United States Attorney